

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN  
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF  
TWO HUNDRED EIGHTH OMNIBUS OBJECTION TO CLAIMS  
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR  
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS  
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO  
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR  
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.**

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New York, New York 10153  
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Robert J. Lemons

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	<b>: Chapter 11 Case No.</b>
	<b>:</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	<b>: 08-13555 (JMP)</b>
	<b>:</b>
<b>Debtors.</b>	<b>: (Jointly Administered)</b>
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**NOTICE OF HEARING ON DEBTORS' TWO HUNDRED  
EIGHTH OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

**PLEASE TAKE NOTICE** that on September 15, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their two hundred eighth omnibus objection to claims (the "Debtors' Two Hundred Eighth Omnibus Objection to Claims"), and

that a hearing (the “Hearing”) to consider the Debtors’ Two Hundredth Eighth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **November 30, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the Debtors’ Two Hundred Eighth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and Evan Fleck, Esq.); so as to be

so filed and received by no later than **November 11, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Debtors’ Two Hundred Eighth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Two Hundred Eighth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 15, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

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New York, New York 10153  
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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	<b>:</b> <b>Chapter 11 Case No.</b>
	<b>:</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	<b>:</b> <b>08-13555 (JMP)</b>
	<b>:</b>
<b>Debtors.</b>	<b>:</b> <b>(Jointly Administered)</b>
-----X	

**DEBTORS' TWO HUNDRED EIGHTH OMNIBUS  
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN  
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS TWO  
HUNDRED EIGHTH OMNIBUS OBJECTION TO CLAIMS SHOULD  
REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)  
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION  
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE  
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

**Relief Requested**

1. The Debtors file this two hundred eighth omnibus objection to claims (the “Two Hundred Eighth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking disallowance and expungement of the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A (collectively, the “No Liability Claims”) and have determined that the No Liability Claims do not contain sufficient information to establish the Debtors’ liability for the alleged obligations. In certain instances, the No Liability Claims lack sufficient detail for the Debtors to even identify the nature of the claim being asserted. The Debtors have requested additional documentation from the holders of the No Liability Claims, but none has been provided. Therefore, the No Liability Claims do not constitute valid *prima facie* claims, and the Debtors request they be disallowed and expunged in their entirety.

3. The Debtors reserve all their rights to object on any basis to any No Liability Claim as to which the Court does not grant the relief requested herein.

### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Background**

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On July 2, 2009, this Court entered an order setting forth the procedures and deadlines for filing proofs of claims in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271]. The Bar Date Order requires, among other things, that each proof of claim submitted in these cases include supporting documentation. (Bar Date Order at 6.) The supporting documentation requirement was specifically set forth on the face of the Court-approved proof of claim form. (*Id.* at Ex. B.) Furthermore, the Bar Date Order provides that

“any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth herein, shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto).” (*Id.* at 9-10.) A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. Claimants also received notice of the Bar Date Order by mail. (*See* Notice of Deadlines for Filing Proofs of Claim (the “Bar Date Notice”).) In the Bar Date Notice, which also was published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times, claimants were specifically instructed that “[i]f you file a Proof of Claim, your filed Proof of Claim must: . . . (vi) include supporting documentation or an explanation as to why documentation is not available.” (Bar Date Notice at 4.)

10. The Bar Date Notice also prominently stated in bold-face type that **“any creditor who fails to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth in the Bar Date Order, for any claim such creditor holds or wishes to assert against the Debtors, will be forever barred, estopped, and enjoined from asserting such claim (and from filing a Proof of Claim with respect to such claim).”** (*Id.* at 6 (emphasis in original).)<sup>1</sup>

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<sup>1</sup> Claimants who filed a proof of claim prior to entry of the Bar Date Order were instructed that they need not file a new claim if their proof of claim substantially conformed to the Court-approved proof of claim form, which form clearly set forth the requirement that claimants provide supporting documentation with their claim form. (*Id.* at 2.) The Bankruptcy Rule’s Official Form 10, the standardized proof of claim form, also requires claimants to attach supporting documentation or explain why said documentation is not available.

11. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

12. On August 30, 2010, the Debtors notified the holders of the No Liability Claims in writing that their claims contained insufficient information to assess and/or establish their validity. The Debtors requested that the holders of the No Liability Claims provide additional documentation and warned that a failure to do so likely would result in an objection to the claims.

**The No Liability Claims Should Be Disallowed and Expunged**

13. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as claims that should be disallowed and expunged on the basis that they do not include sufficient supporting documentation and, therefore, do not constitute valid *prima facie* claims.

14. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

15. The Bar Date Order specifically requires that “each Proof of Claim ***must***: . . . (vi) include supporting documentation or an explanation as to why documentation is not available.” (Bar Date Order at 6 (emphasis added).) This requirement for proofs of claim is not a unique one. Indeed, this Court and others in the Southern District of New York have entered



similar orders requiring that proofs of claim include supporting documentation or an explanation as to why documentation is unavailable. (*See* Oct. 20, 2009 Order [Dkt. No. 316] at 6, *In re Finlay Enterprises, Inc.*, No. 09-14873 (JMP) (Peck, J.); *see also* Oct. 14, 2009 Order at 2-3, *In re AGT Crunch Acquisition LLC, et al.*, No. 09-12889 (REG) (Gerber, J.).) The Bankruptcy Rules' official proof of claim form also includes this standard requirement.

16. Claimants were specifically provided notice of the Bar Date Order's supporting documentation requirement via the Bar Date Notice. The Bar Date Notice included instructions on how to complete the proof of claim forms and a warning that failure to comply with those instructions would result in claims being barred. (*See* Bar Date Notice at 4, 6.) Claimants were also notified that they needed to submit new proofs of claim if their claims submitted prior to the Bar Date Order did not substantially conform to the Court-approved proof of claim form, which clearly set forth the supporting documentation requirement. (*See id.* at 2.)

17. The Debtors notified the holders of the No Liability Claims that their claims contained insufficient information to assess and/or establish the Debtors' liability for the asserted obligations. For certain of the No Liability Claims, the paucity of information submitted was insufficient for the Debtors to even determine the nature of the claim being asserted. The Debtors requested that the holders of the No Liability Claims provide additional documentation and warned that a failure to provide additional information would likely result in an objection to the No Liability Claims. However, the holders of the No Liability Claims did not provide the Debtors with any additional information.

18. Because the No Liability Claims fail to provide sufficient documentation to establish that the claims asserted are obligations of the Debtors, the No Liability Claims do not

constitute valid *prima facie* claims. Accordingly, the Debtors request that the Court disallow and expunge in their entirety the No Liability Claims listed on Exhibit A.

**Notice**

19. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Two Hundred Eighth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

20. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: September 15, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

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New York, New York 10153  
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Attorneys for Debtors  
and Debtors in Possession

# EXHIBIT A

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	BELMONT BUSINESS SA TORRE AQUARELA S APT 1701, PARADA 18, ESQUINA AVD TERRADEL PUNTA DEL ESTE 20000 URUGUAY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9415 <sup>1</sup>	Undetermined	No Liability Claim
2	BPNS S.A. ATTN: BERNARDO GUILLAMON, PRESIDENT ELLAURI 491 MONTEVIDEO, 11300 URUGUAY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25655	\$80,000.00	No Liability Claim
3	CD REPRESENTATIVE LLC ATTN: JOHN S. WEHRLE 18500 EDISON AVENUE CHESTERFIELD, MO 63005		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21489	\$40,100,000.00	No Liability Claim
4	CITY EMPLOYEE WELFARE FUND LOCAL 3 IBEW MITCHEL B. CRANER, ESQ. 60 EAST 42ND STREET, SUITE 4700 NEW YORK, NY 10165		Lehman No Case Asserted/All Cases Asserted	01/20/2009	1826	\$500,000.00	No Liability Claim
5	CONWAY & MROWIEC ATTN: JOHN MROWIEC 20 SOUTH CLARK SUITE 1000 CHICAGO, IL 60603	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/20/2009	5645	\$21,733.76	No Liability Claim

<sup>1</sup> Claim 9415 is being expunged solely with respect to its asserted claim for securities in the quantity of 500,000 that are identified as LEHMAN BROTHERS HOLDINGS INC. The portion of Claim 9415 that is asserting a claim for securities with CUSIP No. 52520B206 was previously expunged pursuant to the Order Granting Debtors' Forty-Eighth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated July 21, 2011 [Docket No. 18712].

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
6	ELLIOTT ASSOCIATES L.P. TRANSFEROR: ARGO FUND LIMITED, THE ATTN: ELLIOT GREENBERG 712 FIFTH AVENUE NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/26/2009	1940	\$1,973,600.53	No Liability Claim
7	ELLIOTT INTERNATIONAL L.P. TRANSFEROR: ARGO CAPITAL INVESTORS FUND SPC, ET AL. ATTN: ELLIOT GREENBERG 712 FIFTH AVENUE NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/26/2009	1939	\$1,750,645.40	No Liability Claim
8	FEIGENBAUM, JAMES S. AND SHIRLEY G. 12 DRESSAGE COURT CHERRY HILL, NJ 08003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31880	\$34,000.00	No Liability Claim
9	HENNE, ARMIN WATERLOOSTRASSE5 BRAUNSCHWEIG, 38106 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2191	\$2,300.00	No Liability Claim
10	HUMBLE, JOSEPH P. TASHA E. AGRUSO, ESQ. 200 S. ELM ST, SUITE 400 GREENSBORO, NC 27401	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/29/2009	5046	\$128,517.03	No Liability Claim
11	JACLYN FEIGENBAUM TRUST C/O JAMES FEIGENBAUM TRUSTEE 12 DRESSAGE CT CHERRY HILL, NY 08003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31881	\$39,000.00	No Liability Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
12	JOHNSON, RAY L. & BETTY JOHNSON 1675 BENIK RD LA HABRA HTS, CA 90631	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/07/2009	7655 <sup>2</sup>	\$20,971.24*	No Liability Claim
13	KING STREET CAPITAL MASTER FUND, LTD. C/O KING STREET CAPITAL MANAGEMENT, L.P. ATTN: GENERAL COUNSEL 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19768	Undetermined	No Liability Claim
14	KROGER CO MASTER RETIREMENT TRUST C/O THE KROGER CO. ATTN: CINDY HOLMES 1014 VINE STREET CINCINNATI, OH 45202	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33149	\$475,000.00	No Liability Claim
15	KYUSHU LABOR BANK OTEMON 3-3-3 TYUOKU-FUKUOKASHI FUKUOKAKEN, JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/23/2008	356	\$4,937,296.00	No Liability Claim
16	LASKO JOINT INVESTMENTS C/O BERNARD EIZEN, ESQUIRE EIZEN FINEBURG & MCCARTHY, P.C. 2001 MARKET STREET, SUITE 3410 PHILADELPHIA, PA 19103	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25377	\$750,000.00	No Liability Claim
17	MANTON FOUNDATION, THE 800 BOYLSTON ST STE 3600 BOSTON, MA 02199-3600	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22598	\$5,000,000.00	No Liability Claim

<sup>2</sup> Claim 7655 is being expunged solely with respect to its asserted claim totaling \$16,000 for securities identified as LEHMAN CMRCL CD. The portion of Claim 7655 that is asserting a claim totaling \$4,971.24 for securities with CUSIP No. 52520Y209 was previously expunged pursuant to the Order Granting Debtors' Forty-Ninth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated November 18, 2010 [Docket No. 12893].

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
18	NEW JERSEY TRANSIT CORP ATTN: ROBERT WEBB 1 PENN PLAZA NEWARK, NJ 07105-2246	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28347	\$18,519,626.35	No Liability Claim
19	NGUYEN CONG THANH AND KIM PHUONG SU 7188 ALDER SPRING WAY SAN JOSE, CA 95153	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2185	\$400,000.00	No Liability Claim
20	PENNY, MELISSA PERSONAL INJURY TRUST 13 STAFFORD RD. STOCKTON HEATH WARRINGTON, CHESHIRE, WA46RP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	07/13/2009	5266	\$83,000.00*	No Liability Claim
21	PUA, ARTHUR S., DR. 7350 PRINCEVALLE ST. GILROY, CA 95020-6146	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/04/2009	7353	\$10,000.00	No Liability Claim
22	SABELLA, RICHARD J., IRA CUSTODIAN C/O PRISM VENTURE PARTNERS, LLC 675 INDIANTOWN ROAD JUPITER, FL 33458		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12772 <sup>3</sup>	\$1,500,000.00*	No Liability Claim
23	SENGUPTA, SUPRIO C/O I&M BANK PO BOX 30238 NAIROBI, 00100 KENYA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/20/2008	818	\$17,000.00	No Liability Claim

<sup>3</sup> Claim 12722 is being expunged solely with respect to its asserted claim for "other investments having an original investment value of \$1,000,000." The portion of Claim 12772 that is asserting a claim totaling \$500,000 for securities with CUSIP No. 5252M0DK0 was previously expunged pursuant to the Order Granting Debtors' Twenty-Second Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated September 21, 2010 [Docket No. 11507].

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
24	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	09-12516 (JMP)	LB 2080 Kalakaua Owners LLC	09/22/2009	26934	\$2,300,000.00*	No Liability Claim
25	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	09-10560 (JMP)	LB Rose Ranch LLC	09/22/2009	26935	\$2,300,000.00*	No Liability Claim
26	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	26936	\$2,300,000.00*	No Liability Claim
27	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	09-10137 (JMP)	BNC Mortgage LLC	09/22/2009	26937	\$2,300,000.00*	No Liability Claim
28	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	09-10108 (JMP)	Luxembourg Residential Properties Loan Finance S.a.r.l.	09/22/2009	26938	\$2,300,000.00*	No Liability Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts



## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
29	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13908 (JMP)	East Dover Limited	09/22/2009	26939	\$2,300,000.00*	No Liability Claim
30	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13907 (JMP)	CES Aviation IX LLC	09/22/2009	26940	\$2,300,000.00*	No Liability Claim
31	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13906 (JMP)	CES Aviation V LLC	09/22/2009	26941	\$2,300,000.00*	No Liability Claim
32	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13905 (JMP)	CES Aviation LLC	09/22/2009	26942	\$2,300,000.00*	No Liability Claim
33	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13904 (JMP)	Lehman Scottish Finance L.P.	09/22/2009	26943	\$2,300,000.00*	No Liability Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
34	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	09/22/2009	26944	\$2,300,000.00*	No Liability Claim
35	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/22/2009	26945	\$2,300,000.00*	No Liability Claim
36	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/22/2009	26946	\$2,300,000.00*	No Liability Claim
37	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/22/2009	26947	\$2,300,000.00*	No Liability Claim
38	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/22/2009	26948	\$2,300,000.00*	No Liability Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
39	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26949	\$2,300,000.00*	No Liability Claim
40	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/22/2009	26950	\$2,300,000.00*	No Liability Claim
41	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13664 (JMP)	PAMI Statler Arms LLC	09/22/2009	26951	\$2,300,000.00*	No Liability Claim
42	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13600 (JMP)	LB 745 LLC	09/22/2009	26952	\$2,300,000.00*	No Liability Claim
43	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26953	\$2,300,000.00*	No Liability Claim
44	STURDIVANT, BARBARA M 9161 GREAT BLUE HERON LANE BLAINE, WA 98230	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/20/2009	5726	\$116,840.00	No Liability Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 208: EXHIBIT A – NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
45	TELLURIDE 360 REAL ESTATE P.O. BOX 2250 TELLURIDE, CO 81435	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32503	\$320,000.00	No Liability Claim
46	VADAI, AMALIA AND EPHRAIN 16 AHARON BOXER ST. NES-ZIONA, 74057 ISRAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32534	\$40,000.00	No Liability Claim
47	WASHINGTON STATE PLUMBING AND PIPEFITTING INDUSTRY PENSION PLAN JERI TRICE, ZENITH ADMINISTRATORS 201 QUEEN ANNE AVENUE NORTH SUITE 100 SEATTLE, WA 98109-4896	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/22/2009	4492	\$59,726.40	No Liability Claim
TOTAL						\$122,879,256.71	

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' TWO HUNDRED EIGHTH  
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the two hundred eighth omnibus objection to claims, dated September 15, 2011 (the "Two Hundred Eighth Omnibus Objection to Claims"),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the No Liability Claims on the grounds that such claims fail to provide sufficient information to establish the Debtors' liability, and, therefore, do not constitute valid *prima facie* claims, all as more fully described in the Two Hundred Eighth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Two Hundred Eighth Omnibus

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Two Hundred Eighth Omnibus Objection to Claims.

Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Eighth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Eighth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “No Liability Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the No Liability Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the Two Hundred Eighth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all  
matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2011  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE